

NON-GENERAL FUNDS

Many agencies have revenues other than general funds (special, federal, non-budgeted, reimbursable). Submit this revenue information on the following forms:

DBM-DA-3A Budget Estimates
DBM-DA-20 Appropriation Statement

New and revised fund codes and fund titles must be submitted with the budget request.

For reimbursable funds, the receiving agency must verify that the same amount is in the budget of the agency providing the funds.

NOTE: The amount of expenditures must equal the amount in the budget file for each of the three years (Actual, Appropriation, Request). In all cases, the ending balance for one year is the beginning balance for the following year.

Beginning Balance+ Gross Income – Transfer to General Fund – Expenditures = Ending Balance

HOBO USERS

Instructions are included in this section of the manual for updating and loading data and printing DBM-DA-3A and DBM-DA-20 forms to be included in your budget submission.

ALL OTHERS

Submit a DBM-DA-3A, DBM-DA-20 and EXCEL file formatted similar to the HOBO fund file.

INSTITUTIONS OF HIGHER EDUCATION

Each institution must provide an income listing in two forms.

Form 1: Summary of Current Unrestricted and Restricted Funds equal to the amounts expended, appropriated, or requested, in accordance with the Financial Accounting and Reporting Manual of the National Association of College and University Business Officers (NACUBO).

Form 2: “Revenue Analysis” listing all tuition, fees, and revenues generated by fiscal year. The total revenue reported usually exceeds a given year’s expenditures with the differences reported as fund balance.

FY 2008 BUDGET BILL LANGUAGE

Section 37 of the FY 2008 Budget Bill requires DBM to develop policies and procedures to minimize reliance on budget amendments for appropriations that could be included in a deficiency appropriation. The FY 2008 budget will be affected by this requirement in that DBM will be working with agencies to assure that as much funding as possible is appropriated in the budget rather than through budget amendments. It is especially important that the agencies relying on Special and Federal Fund revenue carefully evaluate revenue expectations for FY 2007 and FY 2008.

INSTRUCTIONS FOR HOBO FUND FILE

View Fund File Reference Table

- In the HOBO 1.1 workspace, type LOAD 31 FUNDREF and press enter.
- At adrs? prompt, press the F12 key and the funds sources will appear on the screen.
- Use F8 to scroll down the screen.
- Select a specific fund source by typing: select; if 0 eqk 'xxxxxx' where xxxxxx represents the fund source. Example: select; if 0 eqk '93.958'
- If a fund source code is not listed or a new fund source code should be added, please contact your Budget Analyst in DBM.

Updating Fund File

- At the HOBO menu screen enter 2.5.1 and press the enter key.
- Enter the 3 digit financial agency code followed by a99. Example v00a99.
- At adrs? prompt, type exp dereq and press the enter key.
- The following screen will appear.

(0)	(14)	(16)	(17)	
		FY 2007		
ID	FY 2006	Budget Book	FY 2008	
	Actual	Appropriation	Request	
fl0a070b09g04fl0	2000000	2500000	3000000	<i>BEGINNING BALANCE</i>
fl0a070i09g04fl0	40000000	40000000	50000000	<i>INCOME</i>
fl0a070t09g04fl0	0	0	0	<i>TRANSFER TO GF</i>
fl0a070609g04fl0	1598656	1555000	2000000	<i>EXPENDITURE Program 06</i>
fl0a070709g04fl0	2000000	3000000	3000000	<i>EXPENDITURE Program 07</i>

- Depress the F6 key to make adjustments or enter information.
- DO NOT CHANGE EXISTING COLUMN 0 RECORDS. For existing records, only columns 14-16-17 should be updated.
- If you need assistance creating a new record, contact John Pirro, Director, Division of Finance and Administration, DBM, 410-260-7059.

Column Information

- **Column 0** - 16 characters total. This is the record identifier for the row.
 - Characters 1 through 6: R*STARS Agency code.
 - Characters 7 and 8:
 - 0b** for Beginning Balance, or
 - 0i** for Gross Income, or
 - 0t** for Transfer to General Fund, or
 - ##** where ## is the program code. (The program codes in the example above are 06 and 07.) If the program code is used (instead of 0b, 0i, 0t), the amounts in the row represent annual expenditures.

- Characters 9 and 10:
03 Special Funds
05 Federal Funds
07 Non-budgeted funds
09 Reimbursable Funds
- Characters 11 through 16: Identifiers of specific revenue source. *These codes must be in the FUNDREF file in HOB0. If a code does not yet exist, contact your DBM Budget Analyst.*

Special Funds

Special Funds unique to specific agency:

R*STARS code in characters 11 through 13 and a unique 3 digit code in characters 14 through 16. This 3 digit code will be between the range of 301-399. *This code must already be in the FUNDREF file in HOB0.*

Special Funds that are Statewide funds that are not unique to any one agency:

swf301	Catastrophic Event Fund
swf302	Major Information Technology Development Project Fund
swf305	Cigarette Restitution Fund
swf306	Special Revenue Fund-Tobacco Settlement Reserves
swf307	Dedicated Purpose Fund
swf308	IWIF-Safety Incentive Grant Program Fund
swf309	Chesapeake Bay Restoration Fund

Federal Funds

The six digit Catalog of Federal Domestic Assistance (CFDA) number. The decimal counts as a digit. For Federal Funds that do not have a CFDA number, create a number beginning with aa.fac. followed by bb.fac. where “fac” is the financial agency code of the agency, e.g. q00.

Examples:	93.189	Health Education and Training Centers
	17.503	Occupational Safety and Health-State Programs
	10.217	Higher Education Challenge Grants

Reimbursable Funds

Usually the six digit R*STARS appropriation code for the agency that is the source of funds.

If this is a reimbursable activity where funding is from many agencies, e.g. print shops, the first three digits will be your R*STARS Financial Agency Code. The last three digits will be a unique code between the range of 901-999. *Refer to the FUNDREF file in HOB0.*

- **Column 14**

- FY 2006 actuals**

- If the row is the record for Beginning Balance, Gross Income or Transfer to the General Fund, enter the total amount realized as Beginning Balance, Gross Income, or Transfer to the General Fund for FY 2006. If the row is the record for expenditures, enter the total amount of the revenue source expended in FY 2006.

- **Column 16**

- FY 2007 Budget Book Appropriation**

- If the row is the record for Beginning Balance, Gross Income or Transfer to the General Fund, enter the total amount expected as Beginning Balance, Gross Income, or Transfer to the General Fund for FY 2007. If the row is the record for expenditures, enter the total amount of the revenue source to be expended in FY 2007.

- **Column 17**

- FY 2008 request**

- If the row is the record for Beginning Balance, Gross Income or Transfer to the General Fund, enter the total amount expected as Beginning Balance, Gross Income, or Transfer to the General Fund for FY 2008. If the row is the record for expenditures, enter the total amount of the revenue source to be expended in FY 2008.

SPECIAL NOTES:

All numbers entered in columns 14, 15, 16, 17 should have **positive values**. There may be limited exceptions, but often a negative number indicates a problem.

If fund file information is submitted via Excel, **whole numbers** must be used, with **no cents**. Please do not use calculated numbers. Please do not use commas.

Ensure that there are **no negative fund balances**. Use a Form 20 to verify the balance.

The totals of appropriation records by fund type must match the figures in the Budget Files. Use a Form 3A to verify totals.

Printing Reports

Report Form 3A

- At the adrs? screen, type exp form3a and press enter. A select statement will appear.
- Type if4eqk'00000000 with the zeros being replaced by the eight digit R*STARS Program Code of the agency. Press enter.

Report 20

- At the adrs? screen, type exp rep20 and press enter. A select statement will appear.
- Type if12eqk'000000 with the zeros being replaced by the 6 digit fund source code (CFDA number or special or reimbursable fund code). Press enter.

These two reports must be submitted in hard copy format with the budget request. Agencies must verify that the expenditure amounts in these reports are same as the expenditure amounts reported in the budget files.

If you have entered information containing new or revised fund codes and titles, the report process will inform you that a fund title is missing. DBM will enter the new or revised information. **Agencies must submit to DBM, in hard-copy format, a list of new and revised fund codes and fund titles. Organize changes in the hard copy as “NEW” and “REVISED.”**

PLEASE CONTACT JOHN PIRRO, DIRECTOR, DIVISION OF FINANCE AND ADMINISTRATION, 410-260-7059, TO OBTAIN A COPY OF THE HOBO WORK SPACE AND IF YOU NEED ASSISTANCE IN CREATING THE FILES FOR THIS FUNDING WORK SPACE.